SCHEDULE M

Form 740 42A740-M

KENTUCKY FEDERAL ADJUSTED GROSS INCOME MODIFICATIONS

Department of Revenue

Form 740, page 1, line 12...... 16

Attach to Form 740.

2005

Enter name(s) as shown on tax return. **Your Social Security Number PARTI** ADDITIONS TO FEDERAL A. Spouse (Use if Filing Status 2 is checked.) **B.** Yourself (or Joint) ADJUSTED GROSS INCOME Enter interest income from bonds issued by 170 192 other states and their political subdivisions............ 1 Enter self-employed health insurance deduction from federal Form 1040, line 29 2 171 193 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1...... 3 172 194 4 Enter federal depreciation from Form 4562...... 4 173 195 Other additions (specify): (a) **174** (b) 175 (c) **176**5 177 196 Total Additions. Enter here and on Form 740, page 1, line 6...... 6 197 178 **PART II** SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME Enter state income tax refund or credit reported as income on federal Form 1040...... 7 179 198 Enter interest income from U.S. government bonds and securities...... 8 180 199 Enter excludable amount of retirement income 181 200 (attach Schedule P if more than \$41,110)........... 9 10 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal 182 201 Form 1040, line 20(b) (1040A, line 14(b))............ 10 11 Enter long-term care insurance premiums............ 11 183 202 12 Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars 184 203 13 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1...... 13 185 204 14 Enter Kentucky depreciation from Form 4562-K.. 14 186 205 15 Other subtractions (specify): (a) 187 (b) 188 190 206 (c) 189 15 207 191 Total Subtractions. Enter here and on